

EXHIBIT “B”

BINGHAM

Nitin Jindal
Direct Phone: 415.393.2046
Direct Fax: 415.393.2286
nitin.jindal@bingham.com

September 15, 2009

Via Hand Delivery
Via Email (cover letter only)

Jason McDonell, Esq.
Jones Day
555 California Street, 26th Floor
San Francisco, CA 94104

Re: Oracle USA, Inc., et al. v. SAP AG, et al.

Dear Mr. McDonell:

Enclosed please find, as part of Oracle's continuing document production, and pursuant to the September 8, 2009 Order Granting In Part And Denying In Part Defendants' Motion to Compel Production of Financial Information from Plaintiffs (the "September 8 Order"):

- ORCL236, containing document bates-stamped ORCL00560443 through ORCL00570175, is a production of analyses that purport to show the profitability of Oracle's PeopleSoft, J.D. Edwards and Siebel product lines. Oracle again reminds Defendants that its financial systems can not track nor can they report product profitability. The produced analyses are based on various assumptions and manual allocations, the accuracy of which can not be verified.

Oracle has conducted its search for these documents by requesting multiple Oracle personnel from multiple business groups for any of these analyses that could be located. Oracle has also re-reviewed over 10 custodian databases for these documents, including the documents of Larry Ellison, Safra Catz, Charles Phillips, Juergen Rottler, Edward Abbo, Jesper Andersen, Alan Fletcher, Lenley Hensarling, Gary Miller, Charles Rozwat, and John Wookey. In the exercise of caution, and to provide Defendants with reports that may have been referred to in deposition, Oracle has included with this production (and also included in its August 18, 2009 production of similar analyses) documents and analyses that are labeled, or purport to refer to "product profitability," even though these documents only reflect various financial measures by line of business, not at the level of the product lines at issue in this litigation. These reports are neither responsive to any of Defendants' document requests nor to the September 8 Order, nor are they relevant, but due to the coincident reference in them to "product profitability" Oracle is producing them. Moreover, to aid Defendants' understanding of the produced documents, this production also includes any attached non-privileged emails or documents.

Please note that many of these documents have been designated either "Highly Confidential Information" or "Confidential Information" pursuant to the terms of the Protective Order entered in this action. In addition, this production may include native files. As with Oracle's previous productions, the confidentiality designations of these native documents are listed in the corresponding slip sheets in the

Boston
Hartford
Hong Kong
London
Los Angeles
New York
Orange County
San Francisco
Santa Monica
Silicon Valley
Tokyo
Walnut Creek
Washington

Bingham McCutchen LLP
Three Embarcadero Center
San Francisco, CA
94111-4067

T 415.393.2000
F 415.393.2286
bingham.com

Jason McDonell, Esq.
September 15, 2009
Page 2

production. However, to the extent not designated otherwise, native files should be considered "Highly Confidential Information."

- ORCL237, containing document bates-stamped ORCL00570176, is a production of plaintiff-specific financial reports. Pursuant to the September 8 Order this includes:
 - Quarterly income statement, balance sheets, and trial balance reports for Oracle International Corporation and Oracle EMEA Limited for the period June 1, 2005 through October 31, 2008/
 - Quarterly income statements, balance sheets, and trial balance reports for Oracle Corporation UK, Ltd., Oracle Corporation Australia Pty. Ltd., Oracle Corporation Japan, and Oracle Information Systems (Japan) K.K. for the year ended May 31, 2007. Please note that we included information for Oracle Information Systems (Japan) K.K. because Oracle Japan does not receive payments for PeopleSoft and JD Edwards products.
 - Quarterly income statement, balance sheets, and trial balance reports for Siebel Systems Inc. from January 1, 2006 through October 31, 2008. As Siebel Systems Inc. was added as a plaintiff in Oracle's Fourth Amended Complaint, Oracle provides these reports as it has for OUSA, OIC, and OEMEA, and in response to your September 2 request. However, Oracle does not provide these reports for Siebel Systems EMEA as this entity is not a plaintiff in this case and as we have repeatedly informed Defendants, we do not believe non-plaintiff financial reports will provide Defendants with the information you say you need. Moreover, we provide these reports starting from January 1, 2006, not January 1, 2005, as SAP TomorrowNow did not begin servicing the Siebel product line until this time.
 - Quarterly income statement, balance sheets, and trial balance reports for the period January 1, 2002 through October 31, 2008 for Oracle USA, Inc. and its pre-cursor PeopleSoft USA, Inc.

Please note that the data from January 1, 2002 through March 1, 2005 was retrieved from a legacy PeopleSoft reporting system. Oracle has retrieved the reports with as much detail as Oracle's legacy system can currently provide. The reports could only be obtained in the form they were last run and stored on Oracle's legacy system. In an effort to provide 2002 to 2005 reports in substantially the same form as the non-legacy Oracle USA, Inc. reports, Oracle has also sought this information from other sources. For 2002, Oracle found one such PeopleSoft USA, Inc. balance sheet that had the same detail as provided for Oracle USA, Inc.

These reports do not include the 2002 and 2003 financial information for JD Edwards World Solutions, which is also a precursor to Oracle USA, Inc., and whose information resides on a separate legacy system. Oracle has diligently been trying to access and restore this separate legacy system's reporting function. Oracle has recently gained access to this

Jason McDonell, Esq.
September 15, 2009
Page 3

function and should be able to update Defendants with the types of reports that can be run or produce responsive reports within a week.

Oracle produces these reports without waiving any privilege that might otherwise apply. Please also note that all of these documents have been designated "Highly Confidential Information" pursuant to the terms of the Protective Order entered in this action. In addition, this production may include native files. As with Oracle's previous productions, the confidentiality designations of these native documents are listed in the corresponding slip sheets in the production. However, to the extent not designated otherwise, native files should be considered "Highly Confidential Information."

- ORCL238, containing documents bates-stamped ORCL00570177, is a supplemental production of customer-specific financial reports. Oracle makes this production after further researching the corporate histories and affiliations of customers where defendants have complained about gaps or inconsistencies in prior reports or where Oracle had been unable to locate relevant OKI3 reports (as the parties have both acknowledged these reports are the most useful and relevant for calculating damages). The process was arduous, requiring the review of thousands of pages of Oracle and TomorrowNow customer contracts and supporting emails and CRM data for the customers where Oracle was previously unable to locate relevant OKI3 reports. From this exhaustive research, Oracle developed lists of additional potential customer names that might contain relevant data. From these lists, Oracle obtained additional OKI3 reports, and undertook additional manual analysis to compare the collected reports to the thousands of Oracle and TomorrowNow contracts and backup data produced by both sides in an attempt to ensure that the relevant products and modules were contained on the pulled OKI3 reports. Where responsive reports could still not be located, Oracle again further researched each customer, including with searches through Oracle's and TomorrowNow's production databases, to find clues that might point Oracle to the correct customer name and OKI3 report.

Oracle was still unable to retrieve customer-specific financial reports that contained legacy data. As Defendants know, support contracts that were not active as of October 1, 2004 were not migrated from PeopleSoft's legacy system to the Oracle database from which OKI3 reports are run, as described in Nitin Jindal's May 11, 2009 letter to Elaine Wallace. However, from Oracle's review of customer contracts, Oracle discovered certain customers whose contracts indicated that the customer was active on Oracle support past October 1, 2004, but for whom Oracle still could not locate relevant OKI3 reports. Oracle undertook the extremely burdensome and manual effort described in Nitin Jindal's May 11 letter to investigate these customers by gaining access to and finding what information was still available on Oracle's legacy system. It appears that some support contracts that were active as late as May 2005 were not migrated from the PeopleSoft legacy system to Oracle's systems. Thus, the relevant contract data for these customers continues to reside on Oracle's legacy system and summary OKI3 or other financial-report data can not be provided for these legacy contracts.

Jason McDonell, Esq.
September 15, 2009
Page 4

Once finally believing it had the correct OKI3 report, Oracle obtained the corresponding analytics license and contract reports by obtaining analytics reports for all the customer numbers that are contained on all of the relevant OKI3 reports and eliminating those reports that do not list a PeopleSoft, JDE, or Siebel product. Oracle engaged in this process to ensure relevant data was not withheld. After locating the relevant damages data on an OKI3 report, one can find the corresponding analytics report information for the customer number on that OKI3 report by looking for the analytics report that is entitled with that same customer number.

After reviewing all of the relevant Oracle and TomorrowNow contracts, Oracle believes the instant production includes the relevant OKI3 reports for all remaining non-legacy customers with two exceptions: GFM Textiles S.A. de C.V. and Hager Electro S.A.S. Despite extensive searches, including contacting sales representatives, Oracle has been unable to find the relevant OKI3 report or customer contracts for these customers. Oracle will continue to investigate these customers and will report back to Defendants shortly. If Defendants are aware of any other customers where Defendants expect to see relevant OKI3 data, but can not find that data in this production, please let us know so we can further investigate or point you to the data we believe to be relevant.

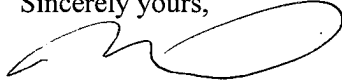
Please note that all of these documents have been designated "Highly Confidential Information" pursuant to the terms of the Protective Order entered in this action. In addition, this production contains native files. As with Oracle's previous productions, the confidentiality designations of these native documents are listed in the corresponding slip sheets in the production. However, to the extent not designated otherwise, native files should be considered "Highly Confidential Information."

- ORCL239, containing documents bates-stamped ORCL00570178, is a production of customer-specific financial reports for discount customers. The OKI3 reports for these customers were found by locating the customer contracts evidencing a customer's acceptance of a discount, and then finding the OKI3 report that contained data for those specific renewal contracts. Corresponding analytics license and contracts reports, both for this production of OKI3 reports, and for the August 14, 2009 production of discount OKI3 reports, are also included.

Please note that all of these documents have been designated "Highly Confidential Information" pursuant to the terms of the Protective Order entered in this action. In addition, this production may include native files. As with Oracle's previous productions, the confidentiality designations of these native documents are listed in the corresponding slip sheets in the production. However, to the extent not designated otherwise, native files should be considered "Highly Confidential Information."

Jason McDonell, Esq.
September 15, 2009
Page 5

Sincerely yours,



Nitin Jindal
Enclosures

cc: Via E-mail (without enclosures)

Joshua Fuchs - Jones Day San Francisco - jlfuchs@jonesday.com
Robert Mittelstaedt - Jones Day San Francisco - ramittelstaedt@jonesday.com
Greg Lanier - Jones Day Silicon Valley - tglanier@jonesday.com
Elaine Wallace - Jones Day San Francisco - ewallace@jonesday.com
Scott Cowan - Jones Day Houston - swcowan@jonesday.com
Jane Froyd - Jones Day Silicon Valley - jfroyd@jonesday.com

Via E-mail (without enclosures)

Geoffrey Howard - Bingham McCutchen, LLP - geoff.howard@bingham.com
Holly House - Bingham McCutchen, LLP - holly.house@bingham.com
Zachary Alinder - Bingham McCutchen, LLP - zachary.alinder@bingham.com
Bree Hann - Bingham McCutchen, LLP - bree.hann@bingham.com